2002 Residential Property Taxes & Utility Charges Survey

THE CITY OF Edmonton PLANNING AND DEVELOPMENT

2002
Residential Property Taxes
and
Utility Charges Survey

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THE CITY OF Edmonton PLANNING AND DEVELOPMENT

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- Strathcona County

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Jeff Brasok, Planning Technician of our department assisted in compiling the information, and preparing the tables and charts presented in the report.

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Introduction

The City of Edmonton conducts an annual survey of property taxes and utility charges for an average, single-detached house in major Canadian cities to assess the relative burden on Edmonton homeowners. Since 1997, a similar survey has been conducted for municipalities in the Edmonton Region.

The sample single-detached house used in this year's survey for the major Canadian cities and for the municipalities in the Edmonton Region is similar to the house used in 2001. It is defined as below:

> **Twenty-five to thirty-years-old, single-detached, three-bedroom bungalow with a main floor area of 1,200 square feet, having a double car garage and finished full basement, on a 6,000 square-foot lot located in an average neighbourhood of the city.**

One of the main reasons that this house was chosen is that houses aged 25 to 30 years old account for the highest percentage of the total single-detached houses in the Edmonton Region, as compared to other age-group houses. Therefore, it is more suitable to represent a typical house in an average neighborhood for all cities. The use of the same sample house for both Canadian cities and Edmonton regional comparisons will also avoid confusion for readers.

This year, eight new Canadian cities were added to the survey. A total of twenty-six Canadian cities and eleven municipalities in the Edmonton Region were surveyed for information on property taxes and garbage collection charges. In addition, the survey also asked municipalities to provide information on total property and business taxes for all types of properties, and the average tax and the median property tax of all single-detached houses in the city.

TELUS Communications, EPCOR and the City of Edmonton Asset Management and Public Works Department assisted in collecting information on utility charges.

This report is divided into two parts. The first part discusses the survey results for the twenty-six Canadian cities surveyed; the second part deals with the survey results for the eleven municipalities in the Edmonton Region.

Summary

Like the 2001 survey, three different measurements were used to compare property tax burden to taxpayers in Edmonton with the other twenty-five Canadian cities and the ten municipalities in the Edmonton Region. These measurements were (1) property tax on a sample single-detached house, (2) average property tax of all single-detached houses, and (3) median property tax of all single-detached houses.

In all three comparisons, Edmonton ranked better than most of the Canadian cities and the municipalities in the Edmonton Region.

Edmonton's municipal property tax levy of $972 ranked the fifth lowest among the twenty-six Canadian cities and the fourth lowest among the eleven municipalities in the Edmonton Region surveyed in 2002.

In the case of combined total property taxes and utility charges, Edmonton ranked at the middle (thirteenth lowest) among all Canadian cities surveyed for the sample single-detached house. However, Edmonton's ranking moved up to the seventeenth lowest among the Canadian cities in the average tax and utility charge comparison.

Edmonton ranked at the lowest in the average property tax comparison and the second lowest in the total property tax comparison in the Edmonton Region.

Edmonton's total property tax (including school taxes) of $1,613 for the sample single-detached house was 22.8% lower than the Canadian cities' average of $2,089 and 2% lower than the Edmonton Region's average of $1,644.

Edmonton's total annual utility charge of $1,841 was 29.6% higher than the Canadian cities' average of $1,420, but 10% lower than the Edmonton Region's average of $2,047.

Edmonton's combined total property tax and utility charges of $3,454 for the sample single-detached house was 1.6% lower than the Canadian average of $3,509 and 6.4% lower than the Edmonton Region's average of $3,691.

With the school tax excluded, Edmonton's total municipal tax and utility charges of $2,813 was 3.2% lower than the Canadian cities' average of $2,905 and 9.5% lower than the Region's average of $3,109.

Edmonton's combined average property tax and utility charges of $3,593 was 1.3% higher than the Canadian cities' average of $3,547 and 8.2% lower than the Edmonton Region's average of $3,916.

Part 1: Major Canadian Cities

Residential Property Taxes

In this section, Edmonton's property taxes were compared to other Canadian cities' taxes using the following three different measurements:

- Property tax of the sample single-detached house,
- Average property tax of all single-detached houses, and
- Median property tax of all single-detached houses.

1. Property Tax of the Sample Single-Detached House

Edmonton's total property tax of $1,613, including municipal and school taxes, for the sample single-detached house, ranked the ninth lowest among the twenty-six cities surveyed. Comparison of Edmonton's ranking in 2002 with 2001 was not appropriate as eight new cities were added to the survey this year.

Medicine Hat had the lowest tax at $1,321 in 2002, followed by Red Deer at $1,439, while Markham, Ontario had the highest tax at $3,099, followed by Montreal at $2,941. Edmonton's total tax was 22.8% lower than the twenty-six cities' average of $2,089, but

it was 8% higher than Calgary's tax of $1,494 (Chart 1 and Table 1).

With the school tax excluded, Edmonton's municipal tax of $972 ranked the fifth lowest and was 34.5% lower than the twenty-six cities' average of $1,485. But it was 32.8% higher than Calgary's tax of $732 (Chart 1A and Table 6)

2. Average Property Tax

The average property tax for all single-detached houses in Edmonton was $1,752 and ranked the tenth lowest among the twenty-six cities in 2002. Medicine Hat had the lowest average tax at $1,330, followed by Saint John, New Brunswick at $1,449, while Markham, Ontario had the highest at $3,434, followed by Toronto at $3,300.

Edmonton's average tax was 17.6% lower than the twenty-six cities' average of $2,127. Calgary's average tax at $1,768 was 1% higher than Edmonton's (Chart 2 and Table 2).

3. Median Property Tax

There were only fifteen Canadian cities providing the median tax information this year. The median property tax for all single-detached houses in Edmonton was $1,613 and ranked the sixth lowest among the fifteen cities. Medicine Hat had the lowest median tax at $1,213, followed by Saint John, New Brunswick at $1,358, while Montreal had the highest at $2,834, followed by Toronto at $2,804.

Edmonton's median tax was 18.5% lower than the fifteen cities' average of $1,980 and slightly lower than Calgary's median tax of $1,624 (Chart 2A and Table 2).

Total Property and Business Taxes Per Person

In this section, cities were compared based on total property and business taxes per person. The property tax included not only residential properties but also all non-residential properties for municipal, regional and school purposes. The official population data from the 2001 Census of Canada was used to calculate the per-person tax for all of the cities.

1. Total Property Tax Per Person

Edmonton's total property tax per person was $865 and ranked the sixth lowest in 2002. This was 26.3% lower than the twenty-six cities' average of $1,174 and 14.9% lower than Calgary's tax of $1,016.

St. John's, Newfoundland had the lowest total property tax per person at $726, followed by Medicine Hat at $733 and Surrey at $768. Toronto had the highest tax per person at $1,850, followed by Markham at $1,615 and Victoria at $1,562 (Chart 3 and Table 3).

2. Total Property and Business Taxes Per Person

Some of the cities surveyed collected both property taxes and business taxes, while the others collected only property taxes. The

cities collecting business taxes could levy property taxes at a lower rate. Therefore, it was more comparable to use the combined property taxes and business taxes per person for comparison.

Edmonton's total property and business tax per person was $980 and ranked the seventh lowest in 2002. This was 20.1% lower than the twenty-six cities' average of $1,226 and 17% lower than Calgary's $1,181. Medicine Hat had the lowest combined tax per person at $733, followed by Surrey at $768 and Red Deer at $809. Toronto had the highest combined tax per person at $1,850, followed by Burnaby at $1,827 and Markham at $1,615 (Chart 3A and Table 3).

Residential Utility Charges

Edmonton's total utility charge for the average single-detached house ranked the second highest among the twenty-six cities in 2002. Montreal had the lowest total charge, followed by Laval, while Yellowknife had the highest total charge. The total utility charge for telephone, power, water, sewer, and garbage collection for the average single-detached house in Edmonton was $153.43 per month or $1,841 per year. Edmonton's charge was 29.6% higher than the twenty-six cities' average of $118.34 per month or $1,420 per year (Chart 4 and Table 4).

Edmonton's charge of $23.86 per month for a touch-tone telephone was close to the twenty-six cities' average of $23.93.

Edmonton's power rate of $72.24 per month for 500 kWh consumption almost doubled the 2001 rate and was 26% higher than the twenty-six cities' average of $57.32. The rise in the power rate in Edmonton was attributable to the deregulation of the electricity industry in Alberta and the termination of the Provincial Government subsidy to power users in 2002.
Edmonton's water rate of $25.42 and sewer rate of $22.06 per month for 20 cubic metres water consumption were 18.1% and 58.7% higher than the twenty-six cities' averages of $21.52 and $13.90, respectively. The factors affecting higher water and sewer rates in Edmonton included the application of the user pay concept, the higher costs of water and sewage treatment, and the lower financing assistance from other levels of government.

Combined Residential Property Taxes and Utility Charges

Since some cities finance some utility costs (like water, sewer and garbage collection) through property taxes, while other cities finance the costs through separate utility charges, it is therefore more meaningful to compare the combined cost of property taxes and utility charges. Three different combinations were used here for comparison.

- Total property tax (including municipal and school) and utility charges for the sample house,
- Municipal property tax and utility charges for the sample house, and
- Average property tax and utility charges.

1. Total Property Tax and Utility Charges

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was $3,454 in 2002. This was 1.6% lower than the twenty-six cities' average of $3,509 but 10.3% higher than Calgary's combined cost of $3,132. Edmonton's combined cost total property taxs and utility charges ranked the thirteenth lowest among the cities surveyed. Medicine Hat had the lowest combined cost at $2,674, followed by Victoria at 2,685. Yellowknife had the highest cost at $4,924, followed by Markham at $4,421 (Chart 5 and Table 5).

2. Municipal Property Tax and Utility Charges

Excluding school taxes, Edmonton's combined cost of municipal property tax and utility charges ranked the twelfth lowest. The combined cost in Edmonton amounted to $2,813 in 2002. This was 3.2% lower than the twenty-six cities' average of $2,905. Medicine Hat again had the lowest combined cost at $2,051, followed by Saskatoon at $2,355. Yellowknife had the highest combined cost at $3,949, followed by Hamilton at $3,502 (Chart 6 and Table 6).

3. Average Property Tax and Utility Charges

The combined cost of average property tax and utility charges in Edmonton amounted to $3,593 in 2002. It ranked the seventeenth lowest among the twenty-six cities. Edmonton's combined cost was 1.3% higher than the twenty-six cities' average of $3,547 and 5.5% higher than Calgary's $3,406.

Victoria had the lowest combined cost at $2,660, followed by Medicine Hat at $2,683 and St. John's, Newfoundland at $2,757. Yellowknife had the highest at $4,923, followed by Toronto at $4,780 and Markham at $4,756 (Chart 7 and Table 7).

Part 2: Edmonton Region

This is the sixth year a survey has been conducted for selected municipalities in the Edmonton Region. Edmonton City Council's Property Tax Review Committee requested the survey in 1997. The following were the survey results for the eleven municipalities in the Edmonton Region.

Residential Property Taxes

Similar to the Canadian cities' comparison, the following three different measurements were used in comparing Edmonton's property tax with other municipalities in the Edmonton Region.

- Property tax of the sample single-detached house,
- Average property tax of all single-detached houses, and
- Median property tax of all single-detached houses.

1. Property Tax of the Sample Single-Detached House

Edmonton's total property tax of $1,613, including municipal and school taxes, for the sample single-detached house ranked the fifth lowest among the eleven municipalities surveyed in 2002. This was an improvement from last year's sixth position. Leduc County had the lowest tax levy at $1,339, followed by Stony Plain at $1,432, while St. Albert had the highest at $1,965, followed by Spruce Grove at $1,777. Edmonton's total tax was 1.9% lower than the Region's average of $1,644 (Chart 8 and Table 8).

Excluding school taxes, Edmonton's municipal tax of $972 accounted for only 91.4% of the Region's average of $1,063 and ranked the fourth lowest in the Region.

2. Average Property Tax

There were only eight municipalities in the Edmonton Region providing information on the average property tax of single-detached houses in 2002. The average property tax for all single-detached houses in Edmonton was $1,752 and ranked the fourth lowest among the eight municipalities. Fort Saskatchewan had the lowest average tax at $1,558, followed by Devon at $1,630, while St. Albert had the highest at $$2,498, followed by Beaumont at $2,065.

Edmonton's average tax was 6.3% lower than the eight municipalities' average of $1,869 (Chart 9 and Table 9).

3. Median Property Tax

Only seven municipalities in the Region provided information on the median property tax of single-detached houses in 2002. The median property tax for all single-detached houses in Edmonton was $1,613 and ranked the third lowest among the seven municipalities. Fort Saskatchewan had the lowest median tax at $1,473, followed by Devon at $1,563, while St. Albert had the highest at $2,355, followed by Beaumont at $1,967.

Edmonton's median tax was 9.3% lower than the seven municipalities' average of $1,778 (Chart 9A and Table 9).

Total Property and Business Taxes Per Person

In this section, municipalities were compared based on total property and business taxes per person. The property tax included not only residential properties but also all non-residential properties for municipal, regional and school purposes. Like Canadian cities' comparison, the 2001 Census of Canada population was used for computing the per-capita tax information.

1. Total Property Tax Per Person

Edmonton's total property tax per person was $865 and ranked the sixth lowest in 2002. This was 6.5% lower than the Edmonton Region's average of $925. Morinville had the lowest total property tax per person at $588, followed by Beaumont at $683 and Stony Plain at $739. Fort Saskatchewan had the highest at $1,456, followed by Leduc County at $1,206 and Strathcona County at $1,105 (Chart 10 and Table 10).

2. Total Property and Business Taxes Per Person

Edmonton was the only municipality in the Region levying both property taxes and business taxes in 2002. All other municipalities in the Region collected only property taxes. It was useful to compare the combined property and business taxes.

The ranking under this measurement is similar to the total property tax per person for all municipalities except Edmonton. Edmonton's total property and business tax per person was $980 and ranked the eighth lowest in 2002. This was 4.8% higher than the Edmonton Region's average of $935 (Chart 10A and Table 10).

Residential Utility Charges

Edmonton's total utility charge for the average single-detached house ranked the lowest in the Edmonton Region in 2002, an improvement from the third lowest position in 2001. St. Albert had the second lowest utility charge while Strathcona County had the highest charge, followed by Morinville.

The total utility charge for telephone, power, water, sewer, and garbage collection for the average single-detached house in Edmonton was $153.43 per month or $1,841 per year. This was 10% lower than the Edmonton Region's average of $170.55 per month or $2,047 per year (Chart 11 and Table 11).

Edmonton's cost of $23.86 per month for a touch-tone telephone was 16.7% lower than the Region's average of $28.63. Edmonton's power rate of $72.24 per month for 500 kWh consumption was 20.6% lower than the Region's average of $90.99. Edmonton's water rate of $25.42 and sewer rate of $22.06 per month for 20 cubic metres water consumption were 0.5% and 29.2 % higher than the Region's averages of $25.29 and $17.08, respectively.

Combined Residential Property Taxes and Utility Charges

Similar to the Canadian cities, three different combinations were used for regional comparison in this section.

- Total property tax (including municipal and school) and utility charges for the sample house,
- Municipal property tax and utility charges for the sample house, and
- Average property tax and utility charges.

1. Total Property Tax and Utility Charges

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was $3,454 in 2002. This was 6.4% lower than the Region's average of $3,691.

Edmonton's combined cost of total property tax and utility charges ranked the second lowest among the municipalities surveyed, an improvement from the fourth position in 2001. Leduc County had the lowest combined cost at $3,273, while Devon had the highest at $3,890, followed by City of Leduc at $3,884 (Chart 12 and Table 12).

2. Municipal Property Tax and Utility Charges

Edmonton's position remained the same, when municipalities were compared based on the combined cost of municipal property tax and utility charges (that is, excluding school taxes). The combined cost for Edmonton homeowners amounted to $2,813 in 2002. This was 9.5% lower than the Region's average of $3,109.

Edmonton ranked the second lowest in this comparison as well, improved from its third position in 2001. Again, Leduc County had the lowest combined cost at $2,692 and Devon had the highest at $3,327, followed by the City of Leduc at $3,316 (Chart 13 and Table 13).

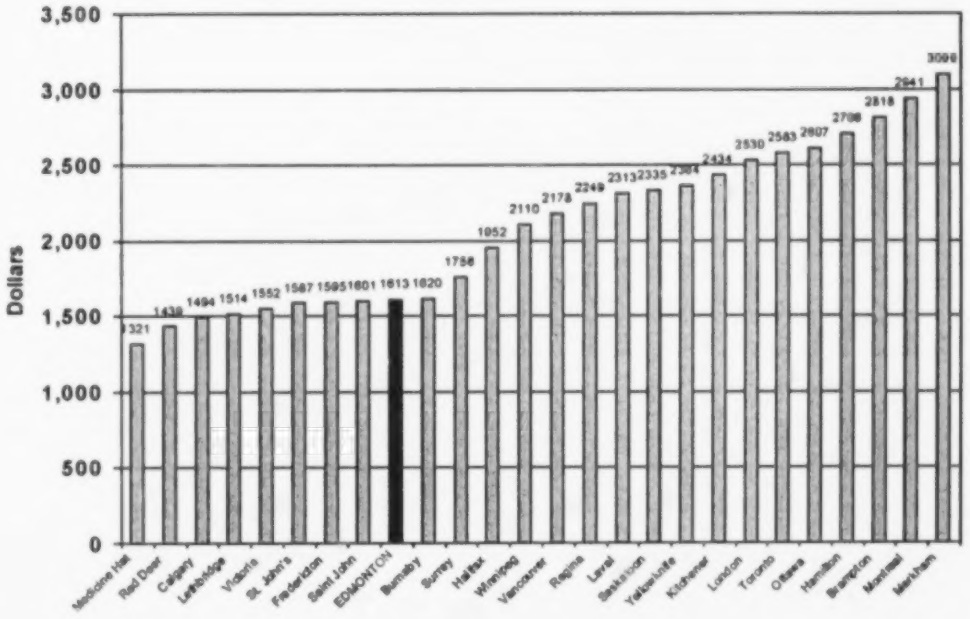
3. Average Property Tax and Utility Charges

The combined cost of average property tax and utility charges for Edmonton amounted to $3,593 in 2002 and ranked the lowest among the eight municipalities who provided the information. This was 8.2% lower than the eight municipalities' average of $3,916. Fort Saskatchewan had the second lowest combined cost at $3,600, while St. Albert had the highest at $4,403 (Chart 14 and Table 14).

Remarks

It is inappropriate to use property tax information contained in this report to compare management efficiency among municipal governments. Property tax differences among municipalities are attributable to many factors. These factors include the structure and sources of municipal governments' operating revenues, the levels and costs of services provided, the use of split mill rates, different ways for financing local improvements, and the extent the user pay policy is applied. However, property tax differences are a useful measurement of the comparative tax burden to homeowners.

Chart 1: Total Property Tax for a Single Detached House in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002

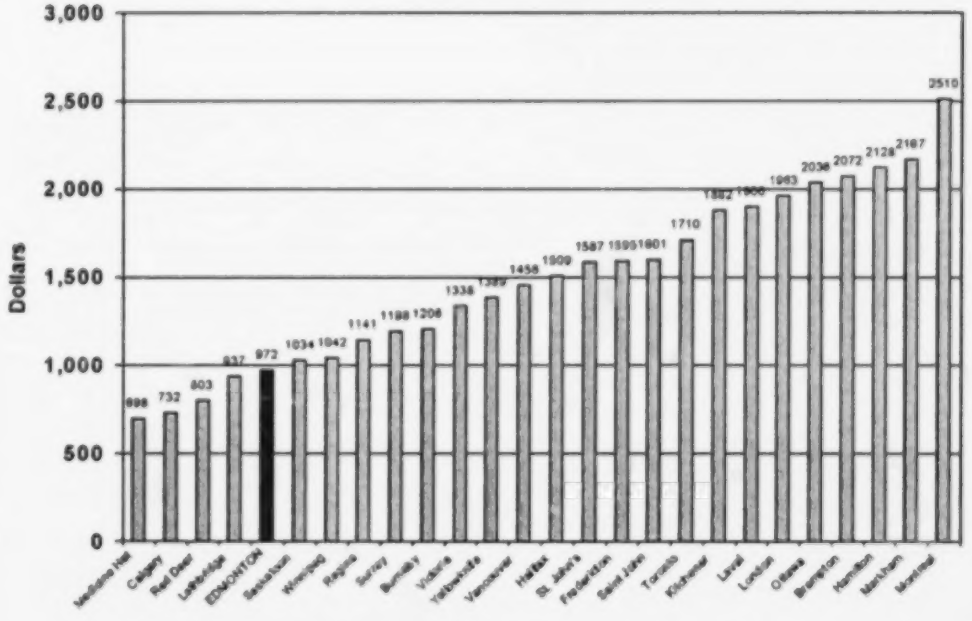
Notes:

(1) Figures include municipal, regional and school taxes, net of homeowner grants if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

(3) Information for Vancouver, Burnaby, Surrey and Brampton is based on an average-value single detached house which may not correspond to the sample house as described above.

Chart 1A: Municipal Property Tax for a Single Detached House in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Figures include municipal and regional taxes, but exclude school tax, and are net of homeowner grants if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

(3) Information for Vancouver, Burnaby, Surrey and Brampton is based on an average-value single detached house which may not correspond to the sample house as described above.

Table 1
Comparative Property Tax Levy on a Sample House in 2002 [1]
(Selected Canadian Cities)
(dollars)

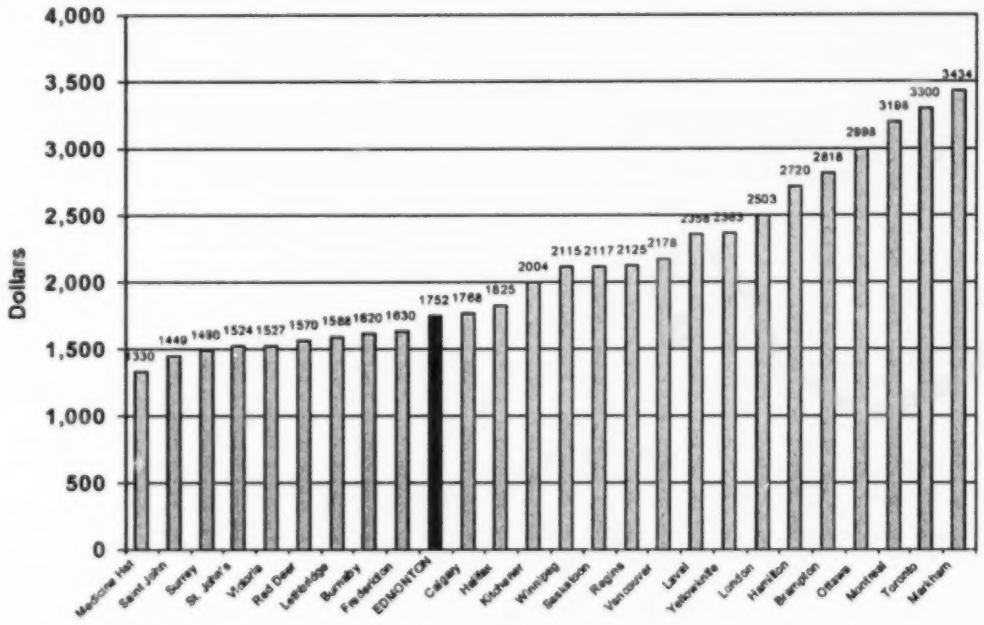
City	Property Tax Levy				Homeowner Grants or Credits	Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other[4]	Total			
EDMONTON	972	641	0	1,613	0	1,613	9
Calgary	732	762	0	1,494	0	1,494	3
Red Deer	752	636	51	1,439	0	1,439	2
Medicine Hat	689	623	9	1,321	0	1,321	1
Lethbridge	922	577	15	1,514	0	1,514	4
Burnaby [3]	1,067	884	139	2,090	470 [2]	1,620	10
Surrey	1,050	1,030	146	2,226	470 [2]	1,756	11
Vancouver [3]	1,247	1,192	209	2,648	470 [2]	2,178	14
Victoria	1,082	684	256	2,022	470 [2]	1,552	5
Regina	1,034	1,108	107	2,249	0	2,249	15
Saskatoon	925	1,301	109	2,335	0	2,335	17
Winnipeg	1,240	1,270	0	2,510	400	2,110	13
Laval	1,900	413	0	2,313	0	2,313	16
Montreal	2,510	431	0	2,941	0	2,941	25
Toronto	1,710	873	0	2,583	0	2,583	21
Ottawa	2,036	571	0	2,607	0	2,607	22
Brampton [3]	898	746	1,174	2,818	0	2,818	24
Hamilton	2,128	578	0	2,706	0	2,706	23
Kitchener	737	552	1,145	2,434	0	2,434	19
London	1,859	567	104	2,530	0	2,530	20
Markham	774	932	1,393	3,099	0	3,099	26
Halifax	1,450	443	59	1,952	0	1,952	12
Saint John	1,601	0	0	1,601	0	1,601	8
Fredericton	1,595	0	0	1,595	0	1,595	7
St. John's	1,587	0	0	1,587	0	1,587	6
Yellowknife	1,389	975	0	2,364	0	2,364	18
Average	1,303	684	189	2,177	88	2,089	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2002.

Notes:

1. The sample house is a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
2. Grant is $470 for school levy for homeowners with age 64 years or under and $745 for senior citizens or handicapped
3. Based on an average-value single detached house which may not correspond to the sample house described above.
4. Other includes regional and other tax levies.

Chart 2: Average Property Tax for All Single Detached Houses in 2002 - Canadian Cities



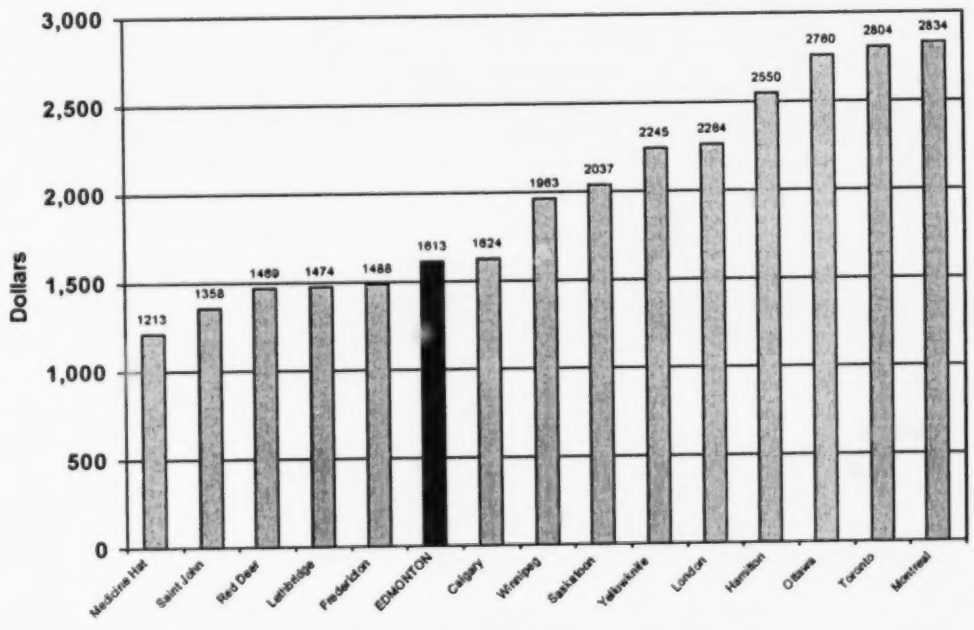
Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.

(2) Figure shown is the average property tax levy for all single detached houses in the city.

Chart 2A: Median Property Tax for All Single Detached Houses in 2002 - Canadian Cities



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Notes:

(1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.

(2) Figure shown is the median property tax levy for all single detached houses in the city.

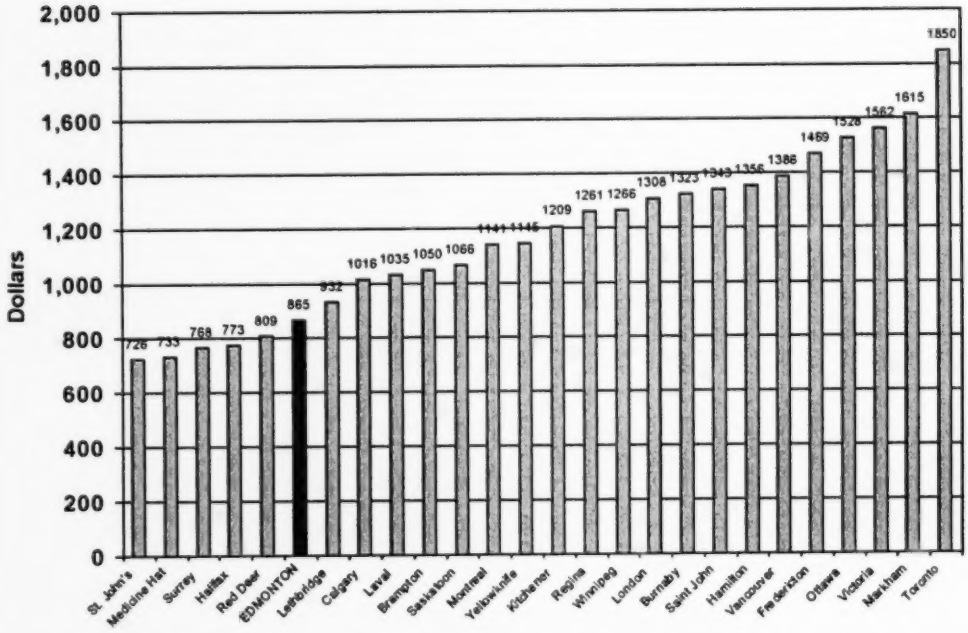
Table 2
Average Property Tax and Median Property Tax for all Single Detached Houses in 2002
(Selected Canadian Cities)
(dollars)

City	Average Tax (1)		Median Tax (1)	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	**1,752**	**10**	**1,613**	**6**
Calgary	1,768	11	1,624	7
Red Deer	1,570	6	1,469	3
Medicine Hat	1,330	1	1,213	1
Lethbridge	1,588	7	1,474	4
Burnaby (2)	1,620	8	N/A	-
Surrey (2)	1,490	3	N/A	-
Vancouver (2)	2,178	17	N/A	-
Victoria (2)	1,527	5	N/A	-
Regina	2,125	16	N/A	-
Saskatoon	2,117	15	2,037	9
Winnipeg (2)	2,115	14	1,963	8
Laval	2,358	18	N/A	-
Montreal	3,198	24	2,834	15
Toronto	3,300	25	2,804	14
Ottawa	2,998	23	2,760	13
Brampton	2,818	22	N/A	-
Hamilton	2,720	21	2,550	12
Kitchener	2,004	13	N/A	-
London	2,503	20	2,264	11
Markham	3,434	26	N/A	-
Halifax	1,825	12	N/A	-
Saint John	1,449	2	1,358	2
Fredericton	1,630	9	1,488	5
St. John's	1,524	4	N//A	-
Yellowknife	2,363	19	2,245	10
Average	**2,127**		**1,980**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2002

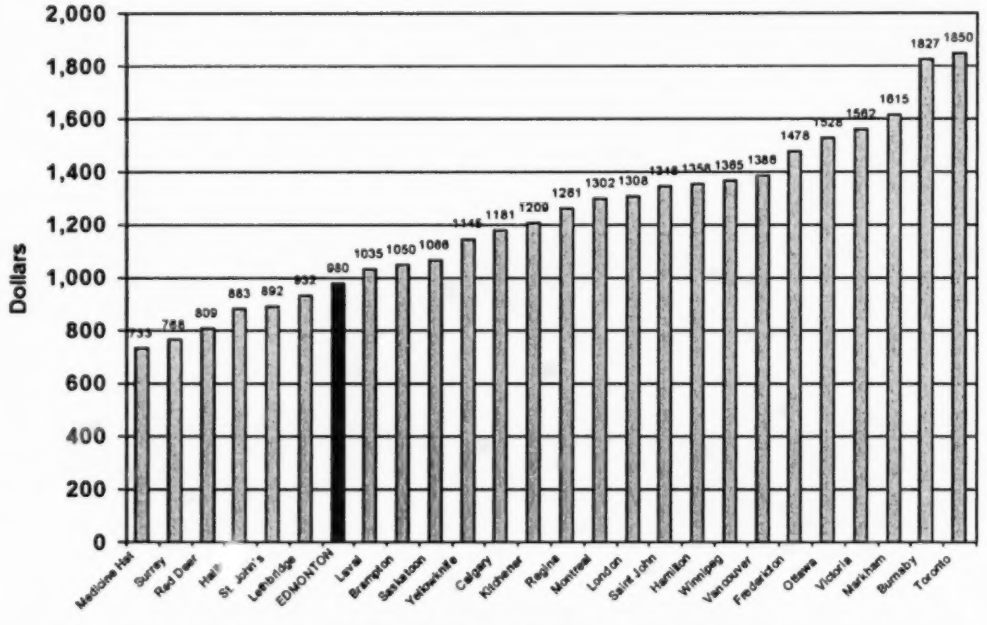
Note:
(1) Property tax levy includes municipal, regional and school taxes, but net of homeowner grants or credits.
The average property tax is the average property tax levy for all single detached houses in the city.
The median property tax is the median property tax levy for all single detached houses in the city.

Chart 3: Total Property Tax Levy Per Person in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Note: Total property tax levy includes municipal, regional and school taxes.

Chart 3A: Total Property and Business Tax Levy Per Person in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Note: Total property tax levy includes municipal, regional and school taxes.

Table 3
Total Property and Business Tax Levy Per Person in 2002
(Selected Canadian Cities)

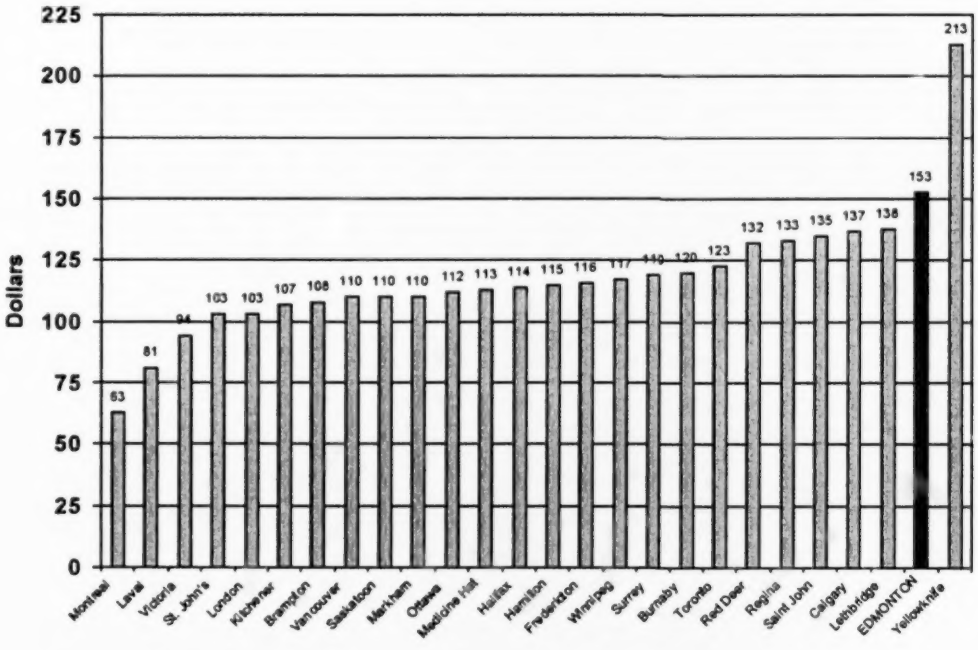
City	Population [1]	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)		(dollars)	
EDMONTON	**666,104**	**576,275**	**76,219**	**652,494**	**865**	**6**	**980**	**7**
Calgary	878,866	893,100	145,100	1,038,200	1,016	8	1,181	12
Red Deer	67,707	54,757	0	54,757	809	5	809	3
Medicine Hat	51,249	37,567	0	37,567	733	2	733	1
Lethbridge	67,374	62,791	0	62,791	932	7	932	6
Burnaby	193,954	256,593	97,678	354,271	1,323	18	1,827	25
Surrey	347,825	267,050	0	267,050	768	3	768	2
Vancouver	545,671	756,411	0	756,411	1,386	21	1,386	20
Victoria	74,125	115,799	0	115,799	1,562	24	1,562	23
Regina	178,225	224,688	0	224,688	1,261	15	1,261	14
Saskatoon	196,811	209,732	0	209,732	1,066	11	1,066	10
Winnipeg	619,544	784,382	60,992	845,374	1,266	16	1,365	19
Laval	343,005	355,088	0	355,088	1,035	9	1,035	8
Montreal	1,812,723	2,067,500	292,600	2,360,100	1,141	12	1,302	15
Toronto	2,481,494	4,590,448	0	4,590,448	1,850	26	1,850	26
Ottawa	774,072	1,182,918	0	1,182,918	1,528	23	1,528	22
Brampton	325,428	341,542	0	341,542	1,050	10	1,050	9
Hamilton	490,268	664,710	0	664,710	1,356	20	1,356	18
Kitchener	190,399	230,229	0	230,229	1,209	14	1,209	13
London	336,539	440,320	0	440,320	1,308	17	1,308	16
Markham	208,615	336,932	0	336,932	1,615	25	1,615	24
Halifax	359,111	277,603	39,340	316,943	773	4	883	4
Saint John	69,661	93,567	193	93,760	1,343	19	1,346	17
Fredericton	47,560	69,871	418	70,289	1,469	22	1,478	21
St. John's	99,182	71,966	16,517	88,483	726	1	892	5
Yellowknife	16,541	18,937	0	18,937	1,145	13	1,145	11
Average	**440,079**	**576,184**	**28,041**	**604,224**	**1,174**		**1,226**	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch. November 2002.

Notes:

1. 2001 Population figure from the 2001 Federal Census.

Chart 4: Total Monthly Utility Charge for Single Detached Houses in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Note: Figures include charges for telephone, power, water, sewer and garbage collection.

Table 4
Average Monthly Utility Charges for a Single-Family House
(Selected Canadian Cities)
(as of September 2002)
(dollars)

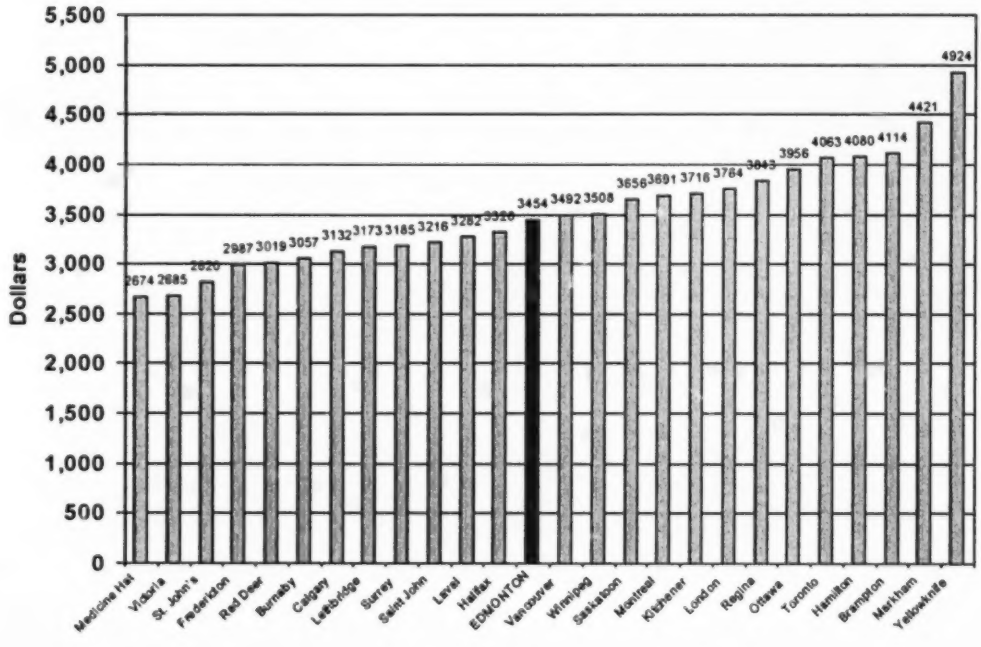
City	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Total	Rank
EDMONTON	**23.86** [7]	**72.24**	**25.42**	**22.06**	**9.85**	**153.43**	**25**
Calgary	23.86 [7]	71.25	25.46	15.93	-	136.50	23
Red Deer	25.16 [7]	65.16	17.79	16.77	6.78	131.66	20
Medicine Hat	25.16 [7]	47.56	17.36	15.60	7.05	112.73	12
Lethbridge	25.16 [7]	66.37	14.93	19.99	11.79	138.24	24
Burnaby	27.50	38.08	28.63	25.56	-	119.77	18
Surrey	29.25	38.08	19.89	17.14	14.75	119.11	17
Vancouver	25.60	38.08	22.00	11.58	12.25	109.51	8
Victoria	23.80	38.08	16.24	3.81	12.50	94.43	3
Regina	22.00	60.86	32.90	17.04	-	132.80	21
Saskatoon	22.00	66.98	10.94	10.19	-	110.11	9
Winnipeg	25.00	38.30	33.95 [6]	19.28	-	116.53	16
Laval	22.60	39.90	18.25	0.00		80.75	2
Montreal	22.60	39.90	- [5]	- [5]	-	62.50	1
Toronto	22.60	65.16 [8]	23.40	12.16	-	123.32	19
Ottawa	21.80	57.88 [8]	12.30	20.42	-	112.40	11
Brampton	26.05	64.10 [8]	8.16	9.68	-	107.99	7
Hamilton	21.80	65.42 [8]	13.66	13.66		114.54	14
Kitchener	21.80	57.81 [8]	16.62	10.60	-	106.83	6
London	21.80	60.15 [8]	20.88	0.00		102.83	5
Markham	22.60	64.01 [8]	23.52 [4]	- [4]	-	110.13	10
Halifax	25.00	60.60	12.74	15.66	-	114.00	13
Saint John	22.00	55.35	31.93	25.33	-	134.61	22
Fredericton	22.00	61.93	14.90	17.13	-	115.96	15
St. John's	21.95	56.48	24.30	- [5]	-	102.73	4
Yellowknife	29.33	100.62	73.35 [4]	- [4]	10.00	213.30	26
Average	**23.93**	**57.32**	**21.52**	**13.90**	**3.86**	**118.34**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2002.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone.
(2) Based on 600 KWH/month power consumption. Rates shown exclude GST and/or PST.
(3) Based on 20 cubic meter per month water consumption.
(4) This amount is for both water and sewer charges.
(5) Financed through property tax.
(6) Includes surcharges; for Winnipeg it includes water and sewer main charges of $138 a year in tax levy.
(7) Includes an $0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.
(8) The energy rate is the weighed average Spot Market Price of 4.78c/kWh, since May 1, 2002.

Chart 5: Total Property Tax and Utility Charges for a Single Detached House in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Total property tax includes municipal, regional and school taxes, but is net of homeowner grants or credits if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Table 5
Total Property Tax and Utility Charges for a Single-Family House in 2002
(Selected Canadian Cities)
(dollars)

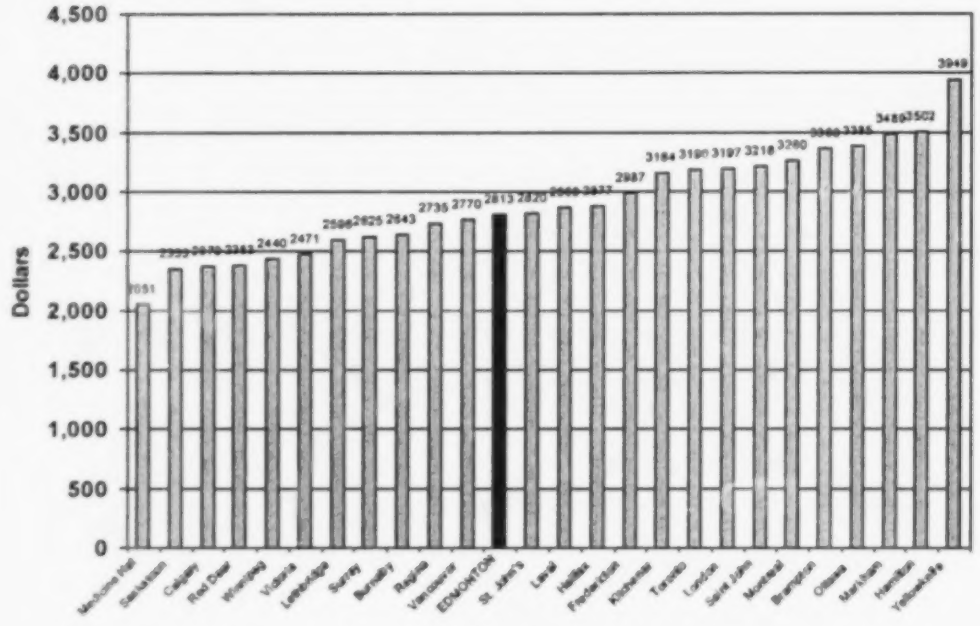
City	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,613**	**1,841**	**3,454**	**13**
Calgary	1,494	1,638	3,132	7
Red Deer	1,439	1,580	3,019	5
Medicine Hat	1,321	1,353	2,674	1
Lethbridge	1,514	1,659	3,173	8
Burnaby	1,620	1,437	3,057	6
Surrey	1,756	1,429	3,185	9
Vancouver	2,178	1,314	3,492	14
Victoria	1,552	1,133	2,685	2
Regina	2,249	1,594	3,843	20
Saskatoon	2,335	1,321	3,656	16
Winnipeg	2,110	1,398	3,508	15
Laval	2,313	969	3,282	11
Montreal	2,941	750	3,691	17
Toronto	2,583	1,480	4,063	22
Ottawa	2,607	1,349	3,956	21
Brampton	2,818	1,296	4,114	24
Hamilton	2,706	1,374	4,080	23
Kitchener	2,434	1,282	3,716	18
London	2,530	1,234	3,764	19
Markham	3,099	1,322	4,421	25
Halifax	1,952	1,368	3,320	12
Saint John	1,601	1,615	3,216	10
Fredericton	1,595	1,392	2,987	4
St. John's	1,587	1,233	2,820	3
Yellowknife	2,364	2,560	4,924	26
Average	**2,089**	**1,420**	**3,509**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch. November 2002

Notes: (1) Property tax shown includes municipal, regional and school taxes, but is net of homeowner grants or credits.

(2) Utility charges include telephones, power, water, sewers and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 6: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Property taxes include both municipal and regional taxes, but exclude school taxes and is net of part of homeowner grants if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

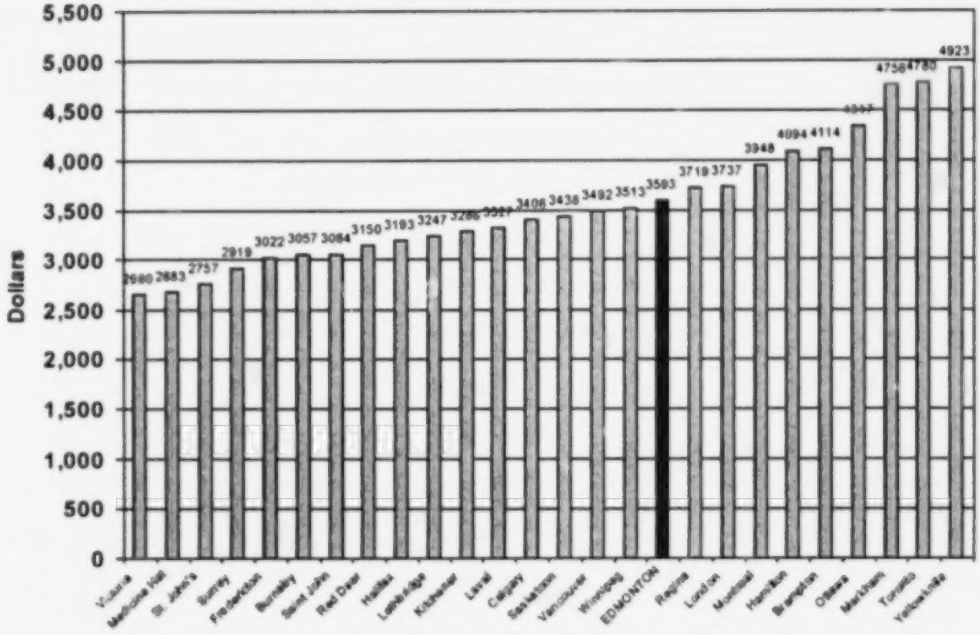
Table 6
Municipal Property Tax and Utility Charges for a Single-Family House in 2002
(Selected Canadian Cities)
(dollars)

City	Municipal (1) Property Tax	Utility (3) Charges	Total	Rank	
				Total	Municipal Tax
EDMONTON	**972**	**1,841**	**2,813**	**12**	**5**
Calgary	732	1,638	2,370	3	2
Red Deer	803	1,580	2,383	4	3
Medicine Hat	698	1,353	2,051	1	1
Lethbridge	937	1,659	2,596	7	4
Burnaby	1,206	1,437	2,643	9	10
Surrey	1,196	1,429	2,625	8	9
Vancouver	1,456	1,314	2,770	11	13
Victoria	1,338	1,133	2,471	6	11
Regina	1,141	1,594	2,735	10	8
Saskatoon	1,034	1,321	2,355	2	6
Winnipeg (2)	1,042	1,398	2,440	5	7
Laval	1,900	969	2,869	14	20
Montreal	2,510	750	3,260	21	26
Toronto	1,710	1,480	3,190	18	18
Ottawa	2,036	1,349	3,385	23	22
Brampton	2,072	1,296	3,368	22	23
Hamilton	2,128	1,374	3,502	25	24
Kitchener	1,882	1,282	3,164	17	19
London	1,963	1,234	3,197	19	21
Markham	2,167	1,322	3,489	24	25
Halifax	1,509	1,368	2,877	15	14
Saint John	1,601	1,615	3,216	20	17
Fredericton	1,595	1,392	2,987	16	16
St. John's	1,587	1,233	2,820	13	15
Yellowknife	1,389	2,560	3,949	26	12
Average	**1,485**	**1,420**	**2,905**	--	--

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
November 2002

Notes: (1) Property tax shown excludes school taxes.
(2) Municipal tax for Winnipeg is net of part of homeowner grants.
(3) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 7: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2002 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include telephones, power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

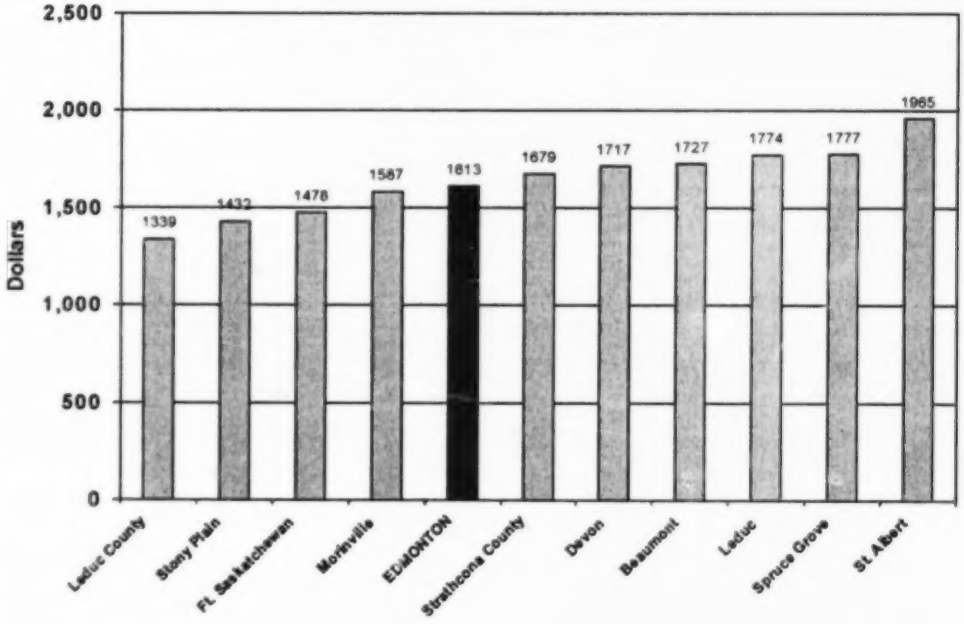
Table 7
Average Property Tax and Utility Charges for Single-Detached Houses in 2002
(Selected Canadian Cities)
(dollars)

City	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,752**	**1,841**	**3,593**	**17**
Calgary	1,768	1,638	3,406	13
Red Deer	1,570	1,580	3,150	8
Medicine Hat	1,330	1,353	2,683	2
Lethbridge	1,588	1,659	3,247	10
Burnaby	1,620	1,437	3,057	6
Surrey	1,490	1,429	2,919	4
Vancouver	2,178	1,314	3,492	15
Victoria	1,527	1,133	2,660	1
Regina	2,125	1,594	3,719	18
Saskatoon	2,117	1,321	3,438	14
Winnipeg	2,115	1,398	3,513	16
Laval	2,358	969	3,327	12
Montreal	3,198	750	3,948	20
Toronto	3,300	1,480	4,780	25
Ottawa	2,998	1,349	4,347	23
Brampton	2,818	1,296	4,114	22
Hamilton	2,720	1,374	4,094	21
Kitchener	2,004	1,282	3,286	11
London	2,503	1,234	3,737	19
Markham	3,434	1,322	4,756	24
Halifax	1,825	1,368	3,193	9
Saint John	1,449	1,615	3,064	7
Fredericton	1,630	1,392	3,022	5
St. John's	1,524	1,233	2,757	3
Yellowknife	2,363	2,560	4,923	26
Average	**2,127**	**1,420**	**3,547**	**--**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
November 2002

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 8: Total Property Tax for a Single Detached House in 2002 - Edmonton Region



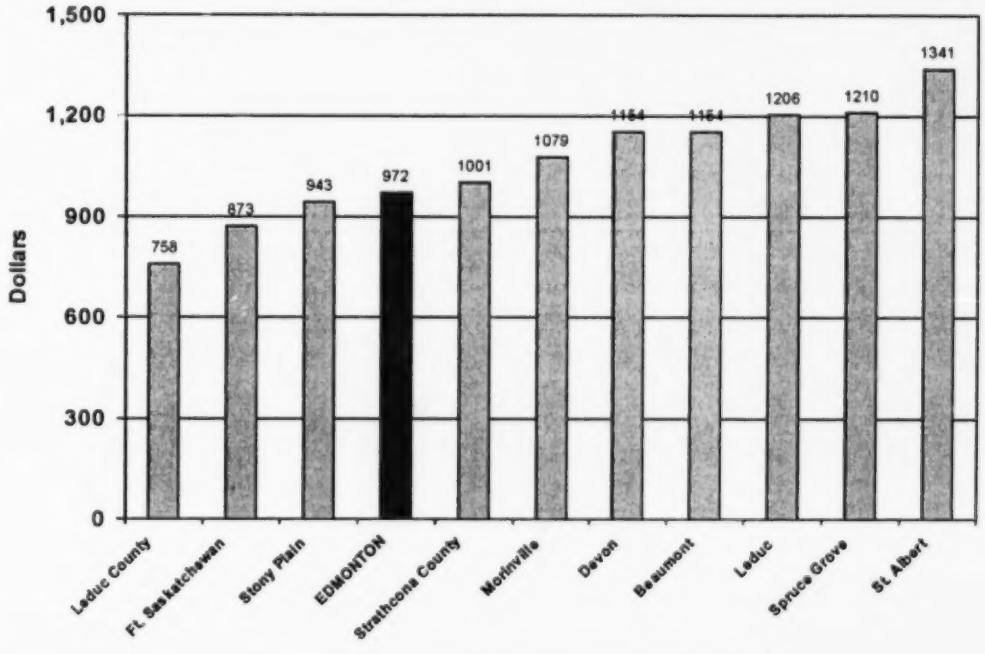
Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Figures include municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Chart 8A: Municipal Property Tax for a Single Detached House in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Figures exclude school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

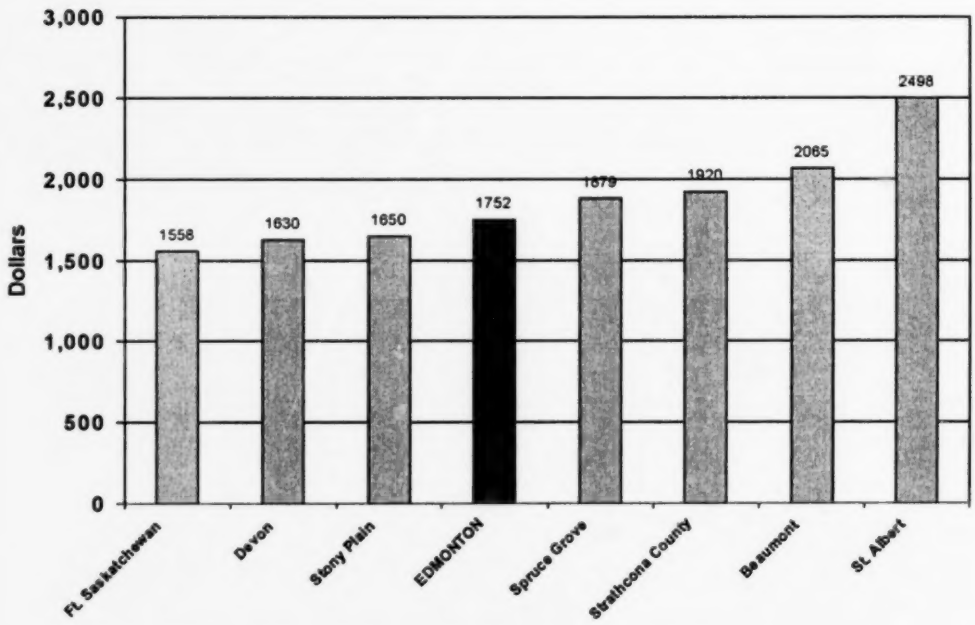
Table 8
Comparative Property Tax Levy on a Sample House in 2002
(Edmonton Capital Region)
(dollars)

	Municipal Tax	School Tax	Total	Rank	
				Municipal	Total
EDMONTON	**972**	**641**	**1,613**	**4**	**5**
St. Albert	1,341	624	1,965	11	11
Leduc	1,206	568	1,774	9	9
Fort Saskatchewan	873	605	1,478	2	3
Devon	1,154	563	1,717	7	7
Stony Plain	943	489	1,432	3	2
Spruce Grove	1,210	567	1,777	10	10
Morinville	1,079	508	1,587	6	4
Beaumont	1,154	573	1,727	8	8
Leduc County	758	581	1,339	1	1
Strathcona County	1,001	678	1,679	5	6
Average	**1,063**	**582**	**1,644**	-	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2002

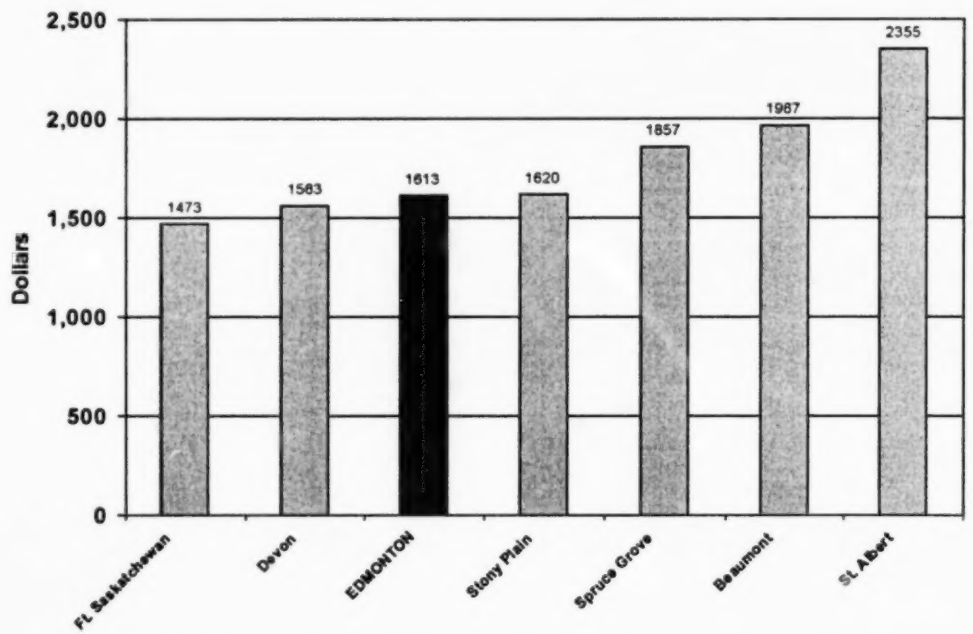
Note: The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Chart 9: Average Property Tax for Single Detached Houses in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Notes:
(1) Property taxes include both municipal and school taxes.
(2) The average property tax is the average property tax levy for all single detached houses in the city.

Chart 9A: Median Property Tax for Single Detached Houses in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Property taxes include both municipal and school taxes.

(2) The median property tax is the median property tax levy for all single detached houses in the city.

Table 9
Average Property Tax and Median Property Tax for all Single Detached Houses in 2002 (Edmonton Capital Region)

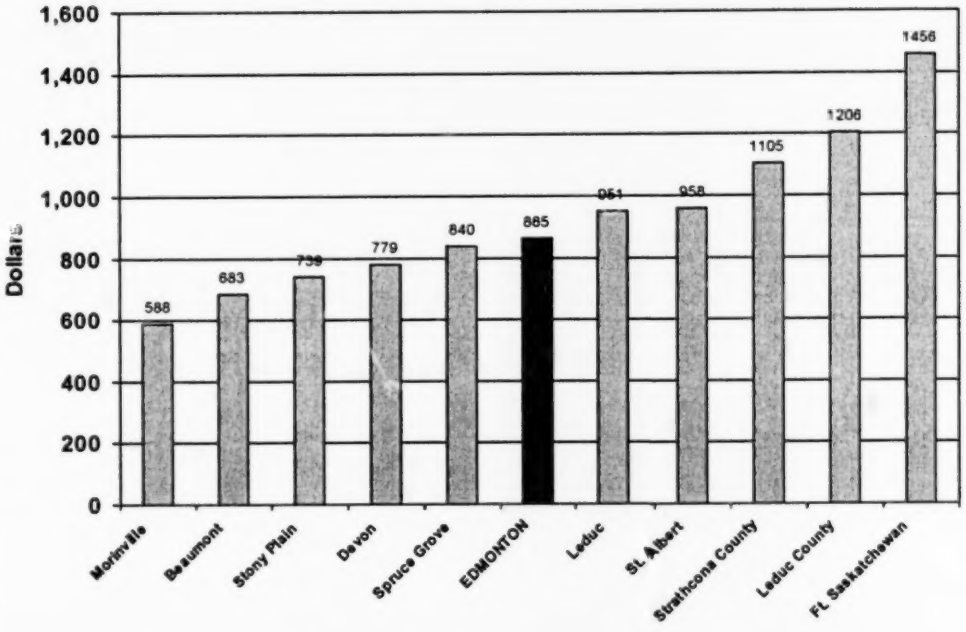
City	Average Tax (1)		Median Tax (1)	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	**1,752**	**4**	**1,613**	**3**
St. Albert	2,498	8	2,355	7
Leduc	N/A	-	N/A	-
Ft. Saskatchewan	1,558	1	1,473	1
Devon	1,630	2	1,563	2
Stony Plain	1,650	3	1,620	4
Spruce Grove	1,879	5	1,857	5
Morinville	N/A	-	N/A	-
Beaumont	2,065	7	1,967	6
Leduc County	N/A	-	N/A	-
Strathcona County	1,920	6	N/A	-
Average	**1,869**	-	**1,778**	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2002

Note:

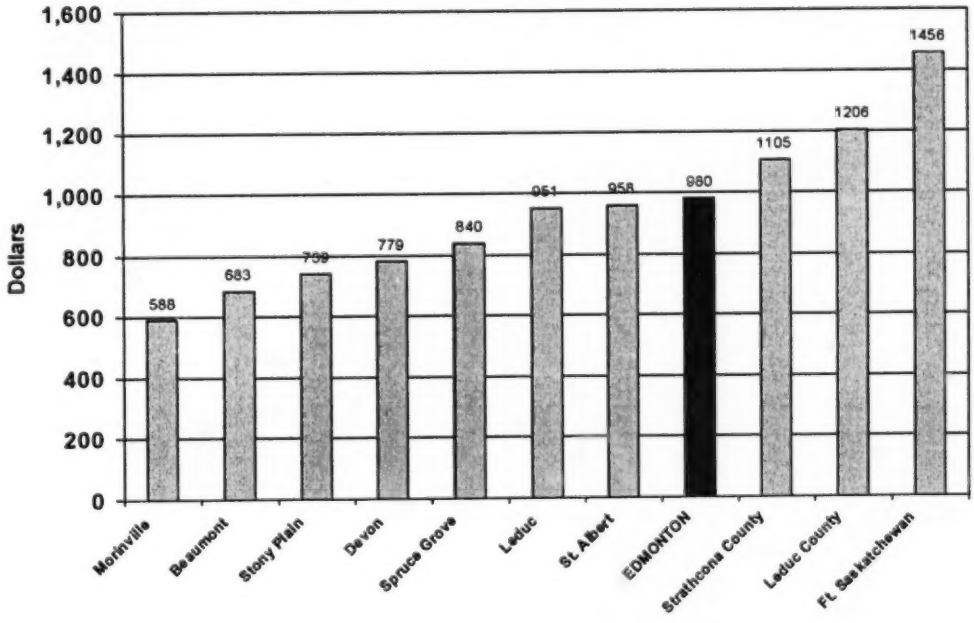
(1) Property taxes include both municipal and school taxes.
The average property tax is the average property tax levy for all single detached houses in the city.
The median property tax is the median property tax levy for all single detached houses in the city.

Chart 10: Total Property Tax Levy Per Person in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. Novemrber 2002
Note: Total property tax levy includes municipal and school taxes.

Chart 10A: Total Property and Business Tax Levy Per Person in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Note: Total property tax levy includes municipal and school taxes.

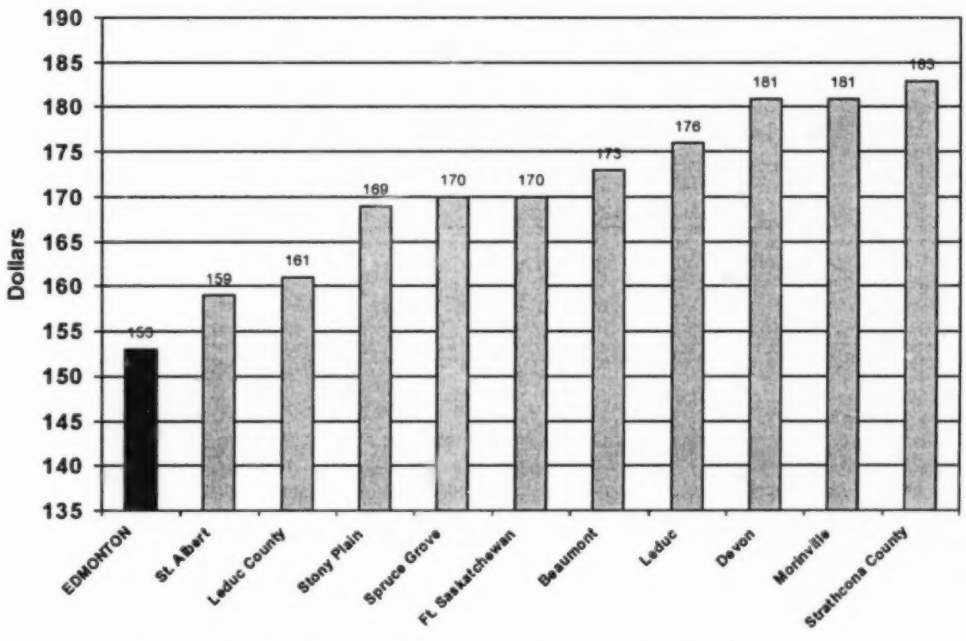
Table 10
Total Property and Business Tax Levy Per Person in 2002
(Edmonton Capital Region)

City	Population [1]	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)		(dollars)	
EDMONTON	666,104	576,276	76,219	652,495	**865**	6	**980**	**8**
St. Albert	53,081	50,828	0	50,828	958	8	958	7
Leduc	15,032	14,302	0	14,302	951	7	951	6
Ft. Saskatchewan	13,121	19,102	0	19,102	1,456	11	1,456	11
Devon	4,969	3,871	0	3,871	779	4	779	4
Stony Plain	9,589	7,082	0	7,082	739	3	739	3
Spruce Grove	15,983	13,421	0	13,421	840	5	840	5
Morinville	6,540	3,843	0	3,843	588	1	588	1
Beaumont	7,006	4,788	0	4,788	683	2	683	2
Leduc County	12,528	15,112	0	15,112	1,206	10	1,206	10
Strathcona County	71,986	79,556	0	79,556	1,105	9	1,105	9
Average	**79,631**	**71,653**	**6,929**	**78,582**	**925**	-	**935**	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch.
November 2002.

Notes:
1. 2001 Population figure from the 2001 Federal Census.

Chart 11: Total Monthly Utility Charge for Single Detached Houses in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002
Note: Figures include charges for telephone, power, water, sewer and garbage collection.

Table 11
Average Monthly Utility Charges for a Single-Family House
(Edmonton Capital Region)
(as of September 2002)
(dollars)

	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Total	Rank
EDMONTON	**23.86**	**72.24**	**25.42**	**22.06**	**9.85**	**153.43**	**1**
St. Albert	23.86	92.86	19.66	16.90	5.50	158.78	2
Leduc	30.01	92.86	24.32	17.89	10.75	175.83	8
Ft. Saskatchewan	30.01	92.86	23.04	12.71	11.55	170.17	6
Devon	30.01	92.86	25.32	26.29	6.61	181.09	9
Stony Plain	30.01	92.86	26.35	10.14	9.80	169.16	4
Spruce Grove	30.01	92.86	35.49 [4]	-	11.25	169.61	5
Morinville	29.91	92.86	30.43	19.80	8.33	181.33	10
Beaumont	27.26	92.86	22.90	19.99	9.62	172.63	7
Leduc County	30.01	92.86	20.66	17.60	-	161.13	3
Strathcona County	30.01	92.86	24.56	24.50	11.00	182.93	11
Average	**28.63**	**90.99**	**25.29**	**17.08**	**8.57**	**170.55**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch. November 2002

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

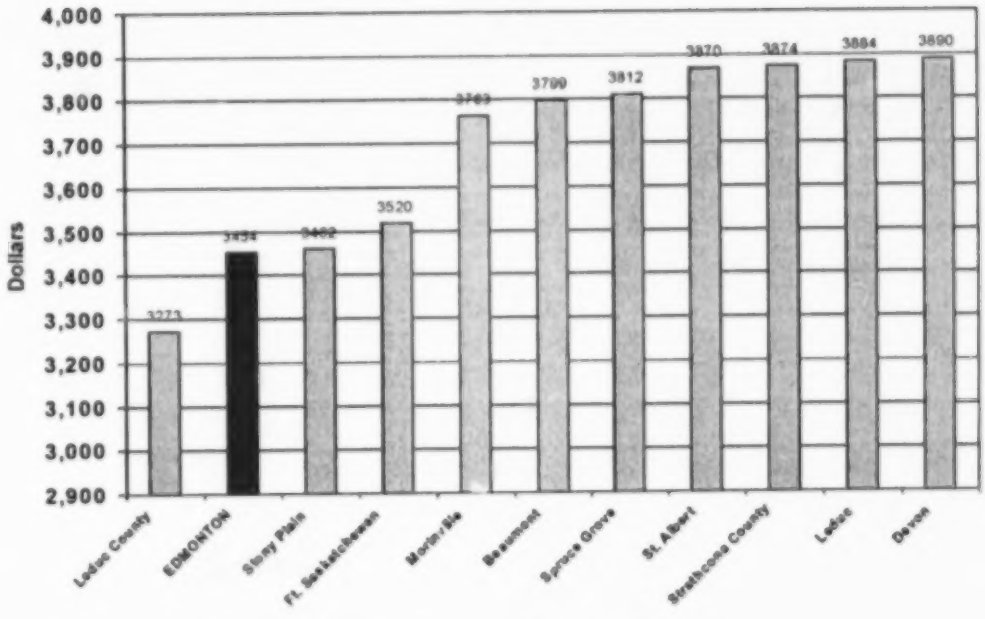
Notes: (1) For a touch-tone phone; includes an $0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

(2) Based on 600 KWH/month power consumption; Rates shown include Balancing Pool Credit, exclude GST.

(3) Based on 20 cubic meter/month water consumption.

(4) Includes water and sewer charges.

Chart 12: Total Property Tax and Utility Charges for a Single Detached House in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Total property tax includes municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

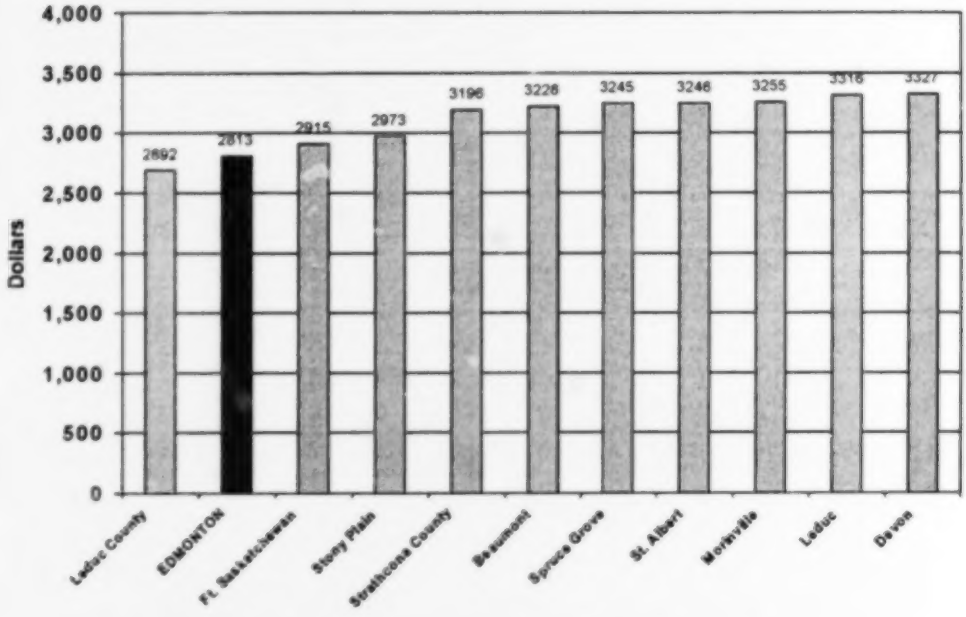
Table 12
Total Property Tax and Utility Charges for a Single-Family House in 2002 (Edmonton Capital Region) (dollars)

	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	1,613	1,841	3,454	2
St. Albert	1,965	1,905	3,870	8
Leduc	1,774	2,110	3,884	10
Ft. Saskatchewan	1,478	2,042	3,520	4
Devon	1,717	2,173	3,890	11
Stony Plain	1,432	2,030	3,462	3
Spruce Grove	1,777	2,035	3,812	7
Morinville	1,587	2,176	3,763	5
Beaumont	1,727	2,072	3,799	6
Leduc County	1,339	1,934	3,273	1
Strathcona County	1,679	2,195	3,874	9
Average	**1,644**	**2,047**	**3,691**	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2002

Notes: (1) Property tax shown includes municipal and school taxes.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 13: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Property tax figures exclude school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

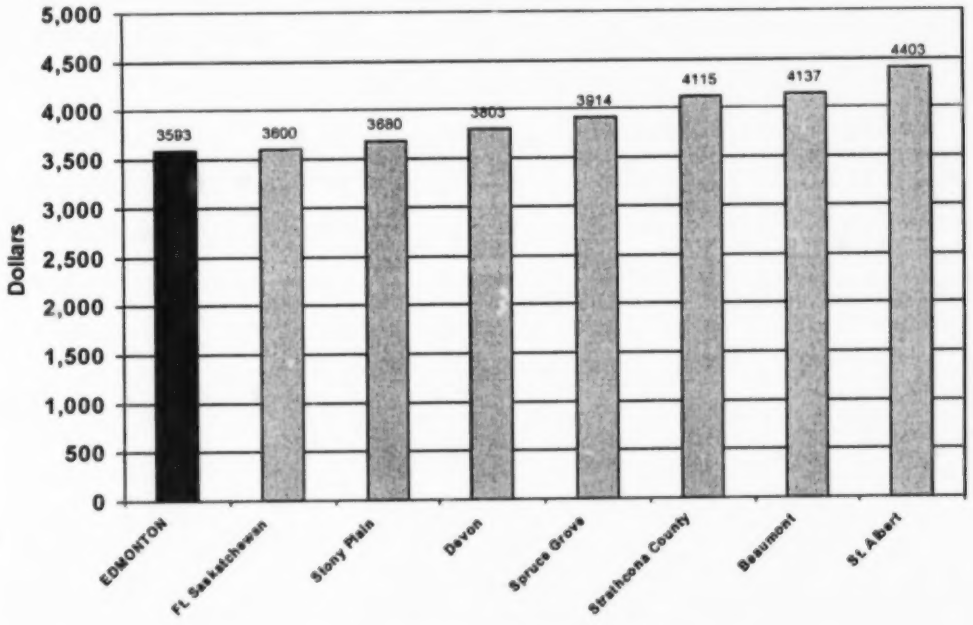
Table 13
Municipal Property Tax and Utility Charges for a Single-Family House in 2002 (Edmonton Capital Region) (dollars)

	Municipal (1) Property Tax	Utility (2) Charges	Total	Rank	
				Total	Municipal Tax
EDMONTON	**972**	**1,841**	**2,813**	**2**	**4**
St. Albert	1,341	1,905	3,246	8	11
Leduc	1,206	2,110	3,316	10	9
Ft. Saskatchewan	873	2,042	2,915	3	2
Devon	1,154	2,173	3,327	11	7
Stony Plain	943	2,030	2,973	4	3
Spruce Grove	1,210	2,035	3,245	7	10
Morinville	1,079	2,176	3,255	9	6
Beaumont	1,154	2,072	3,226	6	8
Leduc County	758	1,934	2,692	1	1
Strathcona County	1,001	2,195	3,196	5	5
Average	**1,063**	**2,047**	**3,109**		-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
November 2002

Notes: (1) Property tax shown excludes school taxes.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable

Chart 14: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2002 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. November 2002

Notes:

(1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include telephones, power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Table 14
Average Property Tax and Utility Charges for Single-Detached Houses in 2002 (Edmonton Capital Region)

	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	**1,752**	**1,841**	**3,593**	**1**
St. Albert	2,498	1,905	4,403	8
Leduc	N/A	2,110	N/A	-
Ft. Saskatchewan	1,558	2,042	3,600	2
Devon	1,630	2,173	3,803	4
Stony Plain	1,650	2,030	3,680	3
Spruce Grove	1,879	2,035	3,914	5
Morinville	N/A	2,176	N/A	-
Beaumont	2,065	2,072	4,137	7
Leduc County	N/A	1,934	N/A	-
Strathcona County	1,920	2,195	4,115	6
Average	**1,869**	**2,047**	**3,916**	**-**

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services.
November 2002

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.
(2) Utility charges include telephones, power, water, sewer and garbage collection.
Utility charges also include surcharges for water mains and sewer upgrading where applicable